

EXHIBIT 3

THE BANK OF NEW YORK

NEW YORK'S FIRST BANK - FOUNDED 1784 BY ALEXANDER HAMILTON

32 OLD SLIP, NEW YORK, N. Y. 10286

June 3, 2002

Ms. Maria Weick
Pace Industry Union Management
3340 Perimeter Hill Drive
Nashville, TN 37219

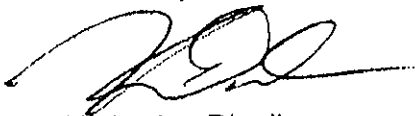
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Dear Maria:

We are providing a current Securities Lending Approved Borrowers list for your review. These borrowers have been approved for ERISA clients and will be modified accordingly to prevent the lending of assets to any of your Parties at Interest. We will be providing you with this updated list on a periodic basis. For your reference, a document containing your Parties at Interest is also attached.

Should the BNY Approved ERISA Borrowers List contain the name of an approved borrower to whom you would like us to refrain from lending your securities, please advise us at your earliest convenience. Unless otherwise notified, we will continue to negotiate new loans on your behalf using this new list.

Sincerely,



Katherine Dinella
Vice President

Attachments

The Bank of New York
Approved Borrowers - ERISA



A.G. Edwards & Sons, Inc	Greenwich Capital Markets
ABN AMRO Incorporated	HSBC Securities Inc.
ABN AMRO Bank N.V., NY Branch	ING Financial Markets, LLC
ABN Amro Securities LLC (Form ING)	Jefferies & Co., Inc
Advest, Inc.	Lehman Brothers Inc
Alpine Partners, L.P.	Maple Partners U.S.A. Inc.
Alpine Associates L.P.	Merrill Lynch GSI
Arnhold & S. Bleichroeder, Inc	Merrill Lynch, Pierce, Fenner & Smith
BNP Paribas Securities Corp.	Mizuho Securities USA Inc.
Banc of America Securities LLC	Morgan Guaranty Trust Co.
Bank One NA	Morgan Stanley Sec Svcs (MS Securities)
Bank One Capital Markets	Morgan Stanley & Co., Inc (MS & Co.)
Banca IMI Securities Corp	J.P. Morgan Funding Corp
Barclays Capital Inc.	J.P. Morgan Securities Inc.
Bear Stearns & Co., Inc.	National Financial Services Corp
Bear Stearns Securities Corp	Neuberger Berman
BOM Nesbitt Burns Securities, Inc	Nomura Sec's., Int'l., Inc
Chase Manhattan Bank	UBS Paine Webber, Inc
Chase Securities, Inc (See JPMSI)	Paloma Securities LLC
CIBC World Markets Corp.	Prudential Sec's., Inc
Citadel Trading Corp.	Raymond James & Associates
Countrywide Securities Corp.	RBC Dominion Sec's Corp
Credit Lyonnais Securites (USA) Inc.	SG Cowen Securities Corp
CS First Boston Corp	Salomon Smith Barney Inc.
Dalwa Sec's America, Inc.	Southwest Securities
Deutsche Bank Securities Inc.	Spear, Leeds & Kellogg
Donaldson Lufkin & Jenrette	State Street Bank & Trust
Dresdner Kleinwort Benson N Amer LLC	Swiss American Sec's
Fimat USA Inc.	Tokyo - Mitsubishi Sec's
First Sothwest Company	Toronto Dominion Sec's (USA) Inc
First Union National Bank	UBS Warburg LLC
First Union Securities, Inc.	Van Der Moolen Spec USA LLC
Fleet Securities, Inc.	Wedbush Morgan Sec's., Inc
Fortis Investment Services LLC	Weiss, Peck & Greer
G. X. Clarke & Co.	Westdeutsche Landesbank Girozentrale NY Branch
Glickenhause & Co.	Wells Fargo Bank NA
Goldman Sachs & Co	

as of 05/23/02

Parties at Interest and Affiliates
Pace Industry Union Management

ACCOUNT NUMBER	INVESTMENT MANAGER / PARTY AT INTEREST	AFFILIATES
781051	Alliance Capital Management	AXA Financial, Equitable Life Assurance Society of US, Alliance Capital Management, Sanford
781052	Weaver Barksdale	None -or - Unavailable
781055	Security Asset Mgmt	None -or - Unavailable
781057	Highland Capital Mgmt	First Tennessee Bank National Corp
781059	Lazard Asset Mgmt	Lazard Freres
781060	Highland Capital Mgmt	First Tennessee Bank National Corp
781062	Alliance Capital Management	AXA Financial, Equitable Life Assurance Society of US, Alliance Capital Management, Sanford
781063	Wright Investors Services	None -or - Unavailable